The National Governors' Association, founded in 1908 as the National Governors' Conference, is the instrument through which the nation's governors collectively influence the development and implementation of national policy and apply creative leadership to state problems. The association's members are the governors of the fifty states and the commonwealths of Puerto Rico and the Northern Mariana Islands, the Virgin Islands, Guam and American Samoa. The association has seven standing committees on major issues: Agriculture; Criminal Justice and Public Protection; Economic Development and Technological Innovation; Energy and Environment; Human Resources; International Trade and Foreign Relations; and Transportation, Commerce and Communications. Subcommittees and task forces that focus on principal concerns of the governors operate within this framework. The association works closely with the administration and Congress on state-federal policy issues from its offices in the Hall of the States in Washington, D.C. Through its Office of State Services, the association serves as a vehicle for sharing knowledge of innovative programs among the states and provides technical assistance and consultant services to governors on a wide range of management and policy issues. The Office of Research and Development serves the governors by undertaking demonstration projects and providing anticipatory research on important policy issues.

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FISCAL SURVEY OF THE STATES 1984

NATIONAL GOVERNORS' ASSOCIATION

AND

NATIONAL ASSOCIATION OF

STATE BUDGET OFFICERS

Price: $7.00

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Overview

The national economy has made a strong recovery; however, the fiscal condition of the states will improve at a much slower pace. When state fiscal years end in 1984[a], the aggregate 50-state ending balance is expected to be $3.008 billion, or 1.8 percent of expenditures. This is an improvement over the aggregate ending balance for fiscal 1983 of $1.985 billion, representing 1.3 percent of expenditures. The modest improvement in state finances, however, comes on the heels of two years of extensive budget cutting, revenue raising, and other austerity measures as states moved to meet their constitutional mandates for balanced budgets.

The gradual nature of improvement in their fiscal condition is further underscored by projections for fiscal 1985, which for most states will end on June 30, 1985. According to these projections, the fiscal 1985 aggregate ending balance will be only $3.164 billion, again representing about 1.8 percent of expenditures. Even the slightly improved balances for fiscal years 1984 and 1985 stand in sharp contrast to the pre-recession levels of 1979 and 1980. The decline in economic activity clearly had a major impact on state revenues and in turn upon their ending balances. Figure 1 graphs the trend of these balances, illustrating their meagerness both in dollars and as a percent of expenditures.

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[a] Forty-six states are on a fiscal year that begins July 1 and ends on June 30. For these states, the current year runs from July 1983 through June 1984, and is referred to as fiscal 1984. For states with other fiscal years (Alabama, starting on October 1; Michigan, October 1; New York, April 1; and Texas, September 1), the fiscal year designation refers to the year in which the fiscal year ends.

Table 1 below presents aggregate data on the fiscal condition of the 50 states. Revenues, which grew by 10.7 percent between 1983 and 1984 (largely due to tax increases in 27 states), are expected to grow only 7.1 percent between 1984 and 1985. Expenditures are expected to rise by 7.9 percent between 1984 and 1985. In 1984, revenues will surpass expenditures but the resulting ending balance will be minimal.

Table 1

General Fund Summary: FY 1983-1985
($ in billions)

	1983	1984	1985
Beginning Balance	4.2	2.0	3.0
Revenues and Adjustments	157.9	173.9	186.4
Expenditures and Transfers	160.1	172.9	186.3
Ending Balance	2.0	3.0	3.2
Balances as % of Expenditures	1.3	1.8	1.8

Analysis

Other highlights in the 1984 Fiscal Survey include:

-- Of the projected $3.008 billion aggregate ending balance in fiscal 1984, five states – Alaska , Wisconsin, Minnesota, California and New Jersey – accounted for slightly over $1.25 billion or 42% of the total. Of the fiscal 1985 projected aggregate balance of $3.164 billion, five states – California, Minnesota, Wisconsin, Illinois and Florida – will account for $1.771 billion or 56% of the total.

-- In fiscal 1984, nineteen states are expected to close their books with ending balances of $10 million or less; and 11 states expect a zero balance or a deficit. In fiscal 1985, according to projections, 21 states will have ending balances of $10 million or less. Eleven states expect a zero balance or a deficit. However, while most balances remain

small, there is an encouraging drop-off in the number of negative entries: five in 1982, six in 1983, two in 1984 and one projected in 1985.

-- Energy-rich states continue to be hard-hit relative to their status of a few years ago. Alaska, with an ending balance of $266 million in 1982, projects a $74 million balance at the end of 1985; Texas, with a balance of $1.3 billion in 1982, shows a projection of only $15 million in 1985; Wyoming goes from $157 million in 1982 to $41 million in 1985; Louisiana, which this year enacted major revenue hikes, goes from $271 million to zero over that time period; and Oklahoma from $296 million to zero.

-- The size of the unobligated balance, reflected as a percent of state general fund expenditures, is a key indicator of the fiscal condition of state government. In establishing credit ratings for state bonds, financial analysts often give close scrutiny to this ratio, as well as to other factors, in making determinations about the fiscal condition of a given state. Traditionally, analysts have accepted a 5 percent ratio of unobligated balances to expenditures as reasonable. In fiscal 1983, 41 states had ending balances of less than 5 percent of expenditures, with 22 showing ending balances of less than 1 percent of expenditures. In fiscal 1984, 39 states will have ending balances below 5 percent of expenditures, with 24 of these showing an ending balance of less than 1 percent of expenditures. Little change from this guarded state of fiscal health is expected in fiscal 1985, as 42 states now project ending balances less than 5 percent of expenditures, with 25 of these expecting an ending balance of less than 1 percent of expenditures.

-- Fiscal conditions vary widely from state to state, often within the same region. Some of the possible causes for these disparities include the economic base of the states, their tax structures and mixes, and the actions that they were forced to take or chose to take during the recent recession.

-- Significant budget cutting and revenue raising measures continue to be proposed or implemented in fiscal 1984.

Selected or general budget cuts were proposed or implemented by 21 states in fiscal 1984 and permanent or temporary revenue raising measures were proposed or implemented by 30 states. Revenue raising measures are expected to drop significantly in fiscal 1985, but over one-fifth of the states have already proposed measures to limit expenditures in that year.

Perspectives

Real or constant dollar spending by states exhibited significant drops in 1982 and 1983. Even the moderate growth expected this year and next will result in fiscal 1985 real spending below that of 1981. In comparison, federal real dollar spending has shown continued growth and is now 10 percent greater than 1981 levels (see Figure 2).

Unlike the federal government, states cannot run long-standing deficits. Forty-nine states have some type of constitutional or statutory limitation against having a deficit. The resulting state balances serve a number of important purposes: hedges against economic uncertainty or misjudgments of revenues or expenditures; reserves against natural disasters or other emergencies; and a source of funds for cash flow needs and needed capital projects. Additionally, the balance is carried over as a resource to fund expenditures in the following year.

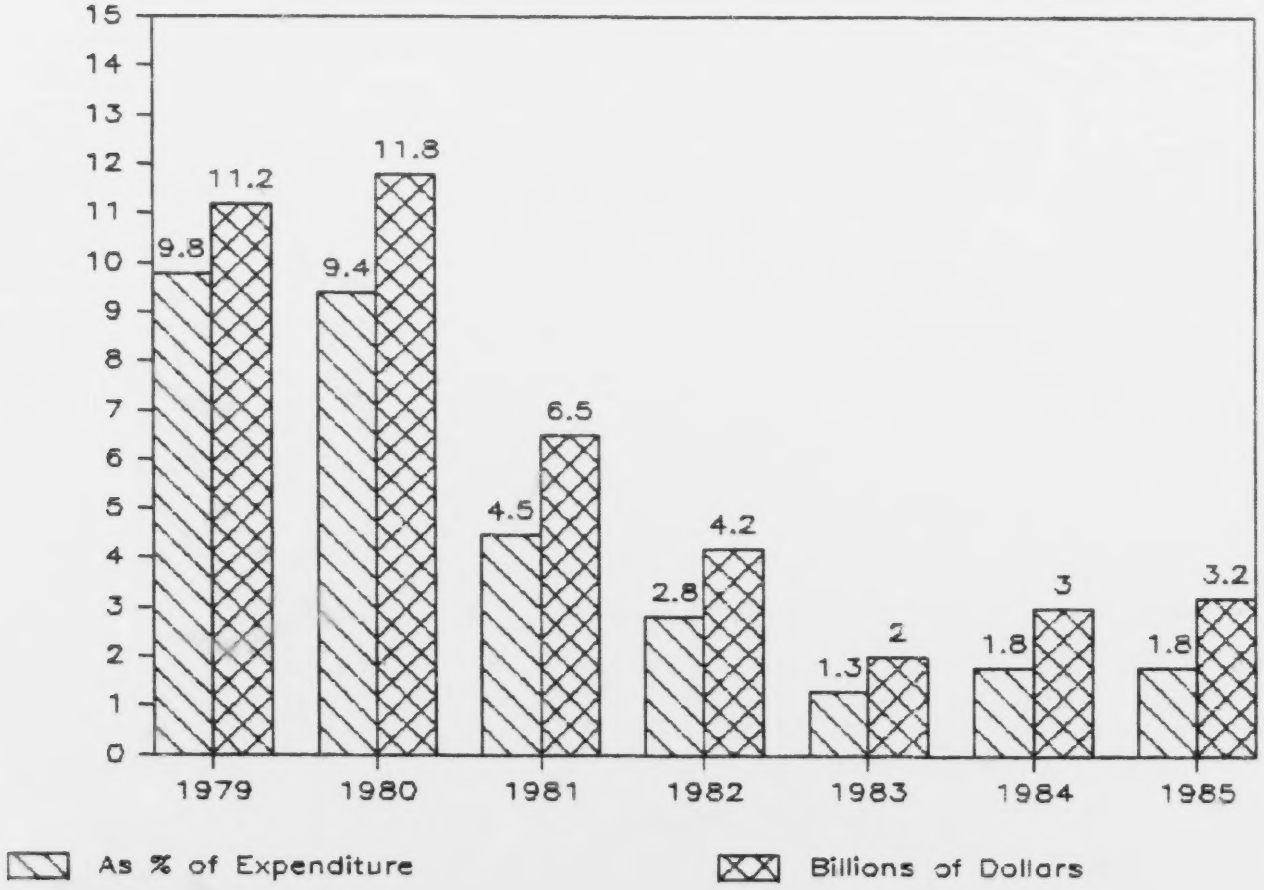
When viewing the state fiscal picture, it is also useful to keep in mind the important responsibilities that fall to states to finance. In the 1983-84 school year, states provided 49 percent of the total national funding for education and most states have announced ambitious plans to upgrade educational programs in the coming years. Similarly, states are expected to shoulder major new environmental program responsibilities and infrastructure improvement efforts in the years ahead.

What The Figures Measure

Each year there is some confusion about the perceived contradictions in various measures used to define

Figure 1.

Year--End Balances of the States



the fiscal condition of the states. This year, for instance, figures as large as $50 billion have been cited as the likely state aggregate balance for 1984. The large projections are based on a misunderstanding of the national income product accounts (NIPA) – a statistically based measure of national economic activity and gross flows of funds compiled by the U.S. Department of Commerce.

For example, the 1983 NIPA estimate of state and local surpluses was $51 billion, of which $36 billion was in social insurance funds, mainly pension funds of state and local government. These social insurance funds must be separated from the balance totals because they are generally not available to finance either capital spending or current operations. The remaining $15 billion includes capital as well as current expenditures and combines funds designated for particular uses, notably highway trust funds, which in 1983 experienced a significant increase from the federal five-cents-per-gallon gasoline tax increase resulting from the Surface Transportation Assistance Act of 1982. Finally, the NIPA account includes thousands of localities, as well as 50 states, a misleading compilation if the objective is to determine the extent of state budget balances.

The NGA/NASBO figures are based on state general fund revenues and expenditures and do not include special funds earmarked for specified purposes. Because most broad-based state services and most state aid to schools and local governments are financed from the general fund, and because "general" funds may be spent for varying purposes in response to changing needs, the status of the general fund is the best single gauge of the financial condition of a state.

Background

This is the tenth annual Fiscal Survey of the States published by the National Governors' Association and the National Association of State Budget Officers. The information in this survey was obtained in the spring of 1984 and is generally based on the governors' fiscal 1985 budgets as they were presented to the legislatures. Data for fiscal

1983 are actual and reflect actions taken by the legislatures. Data for the current year (fiscal 1984) are predictions based on six to nine months of actual experience and estimates for the rest of the year, which for 46 states ends on the last day of June. Data for fiscal 1985 reflect recommendations of the governors to their legislatures and are subject to changes they may make. In addition, the estimates may differ from actual numbers at the end of the year due to such factors as revisions in revenue estimates resulting from a weaker or stronger recovery than anticipated, revisions in both revenue and spending resulting from federal budget changes, and revisions in expenditures affected by such factors as welfare caseloads and medical costs.

Data provided in this survey relate to the general fund of each state and generally do not include federal grant dollars or special funds earmarked for particular purposes such as state highway trust funds supported by fuel taxes and motor license fees. Because most broad-based state services and most state aid to schools and local governments are financed from the general fund, the status of the general fund is the best single gauge of the financial condition of a state.

Unlike the federal government, states cannot run longstanding deficits. Forty-nine states have some type of constitutional or statutory limitation against having deficits. Vermont is the only exception. However, there are some qualifications. For example, 21 states enact budgets for two fiscal years rather than one. In these states, the requirement for a balanced budget may call for a budget that is balanced over the biennium, and the balance at the end of the first year may be a negative number.

APPENDIX

State Information

State-by-state information is shown in the Appendix tables, A1 through A9.

Technical Notes

The Survey. The survey on which this report was based was taken by the National Association of State Budget Officers and the National Governors' Association in 1984. The questionnaires were completed by state budget officers. The data generally reflect the estimates made in the governors' budget proposals to the legislatures. Responses were received from and verified by budget officers in the fifty states and Puerto Rico.

Adjustments, Transfers and Expenditure Reporting. The structure of the survey presumed accounting identities as follows:

(1) RESOURCES = Beginning Balance + Adjustments + Revenue

(2) ENDING BALANCE = Resources - Transfers - Expenditures

(3) BEGINNING BALANCE = Ending Balance, previous year

Exceptions to this identity result from rounding and from the practice in a few states of making adjustments between the ending balance in one year and the beginning balance in the next, which are handled as transfers or adjustments in most states. These exceptions have only a minor impact on the overall results of the survey.

Reporting concepts within this structure vary from state to state, as do definitions of what activities are included in the general fund. Thus, the results of the fiscal survey are not particularly appropriate for comparisons among states in total spending (for example, per capita

expenditures). They are more appropriate for comparisons over time in the same state.

Reliability of Estimates. Fiscal 1983 closed for most states in June 1983 and for all states sometime in 1983. Thus, fiscal 1983 numbers are normally actuals, with adjustments likely only as a result of audits. Fiscal 1984 was only partially complete when the survey was taken, so the data represent actuals for a portion of the year and estimates for the remainder of the year.

Generally official revenue and expenditure estimates are used. In some cases, the reliability of revenue forecasts is a function of the length of time since the official forecast was last updated.

Tables A-7, A-8 and A-9 provide a summary of budget balancing measures proposed or implemented in the states for the three fiscal years covered by the survey. Headings in the "Revenue Decreases" columns are abbreviated to fit limited space. More complete heading equivalents are as follows:

Allowed A Lapse	=	Allowed a decrease in tax rate or base to occur as scheduled.
Advanced Date	=	Advanced the date of a scheduled decrease in tax rate or base.
Enacted Perm.	=	Enacted a permanent, or recurring, decrease in tax rate or base.
Enacted Temp.	=	Enacted a temporary decrease in tax rate or base.

APPENDIX TABLES

Figure 2.

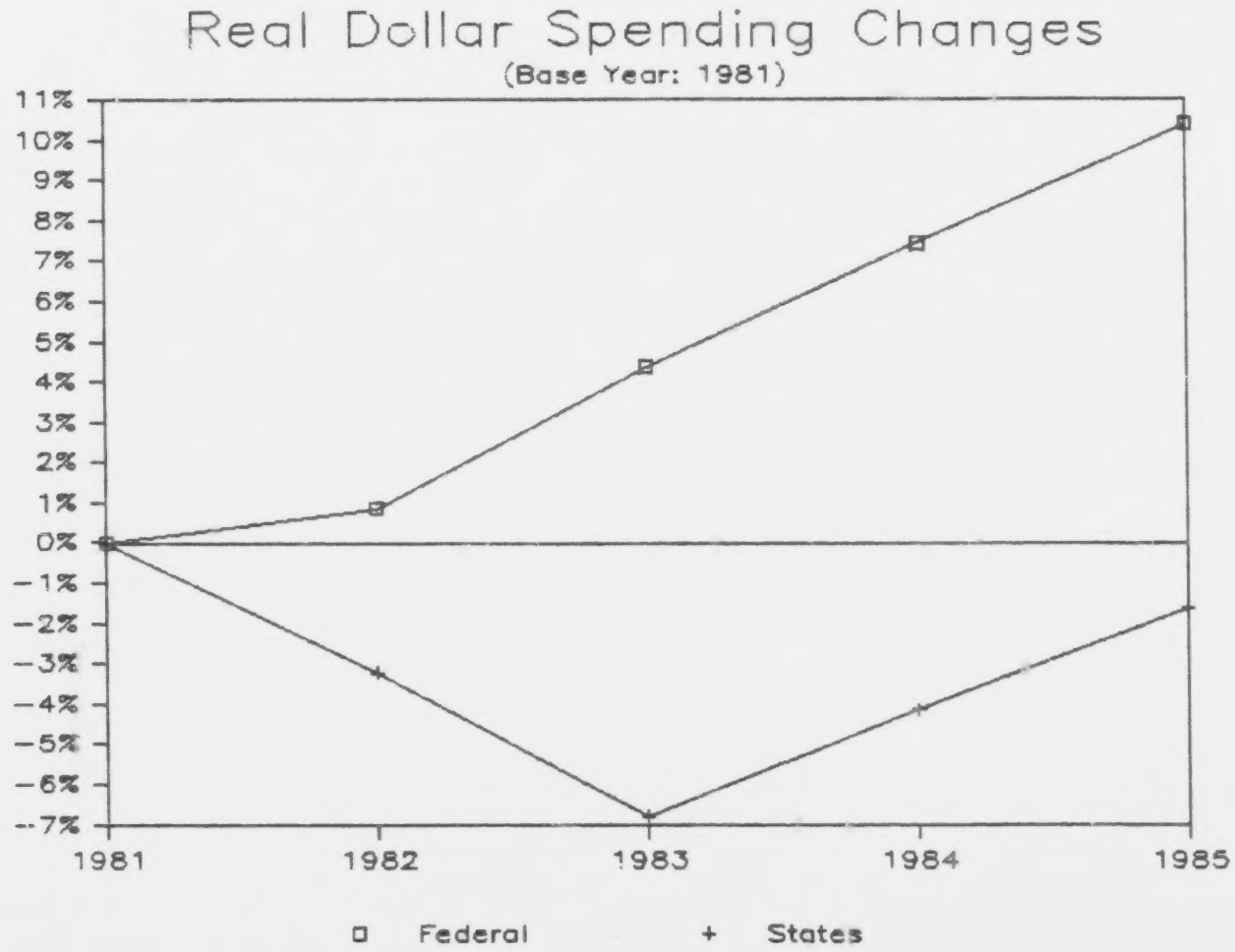

Real Dollar Spending Changes
(Base Year: 1981)
11%
10%
9%
8%
7%
6%
5%
4%
3%
2%
1%
0%
-1%
-2%
-3%
-4%
-5%
-6%
-7%
1981
1982
1983
1984
1985
Federal
States

Table A-1

ENDING BALANCES BY STATE, 1983 - 1985

($ millions)

State	FY 1983 Actuals	FY 1984 Estimates	FY 1985 Estimates
ALABAMA	11	136	0
ALASKA	86	299	74
ARIZONA	0	2	29
ARKANSAS	0	0	0
CALIFORNIA	(591)a	200	951
COLORADO	0	43	78
CONNECTICUT	(48)	0	0
DELAWARE	49	79	75
FLORIDA	121	161	122
GEORGIA	22	0	0
HAWAII	130	73	43
IDAHO	0	9	1
ILLINOIS	110	125	125
INDIANA	60	103	67
IOWA	8	0	6
KANSAS	44	94	94
KENTUCKY	41	0	10
LOUISIANA	131	37	0
MAINE	2	2	2
MARYLAND	33	4	2
MASSACHUSETTS	64	22	10
MICHIGAN	22	166	131
MINNESOTA	72	279	375
MISSISSIPPI	15	0	0
MISSOURI	54	84	72

MONTANA	57	24	25
NEBRASKA	15	14	40
NEVADA	48	50	45
NEW HAMPSHIRE	(40)	(16)	6
NEW JERSEY	96	192	75
NEW MEXICO	166	153	111
NEW YORK	0	51	102
NORTH CAROLINA	72	15	15
NORTH DAKOTA	43	63	65
OHIO	52	49	45
OKLAHOMA	17	0	0
OREGON	22	4	45
PENNSYLVANIA	(235) a	3	3
RHODE ISLAND	3	6	1
SOUTH CAROLINA	18	0	0
SOUTH DAKOTA	19	5	5
TENNESSEE	14	56	51
TEXAS	1,007	73	15
UTAH	12	13	8
VERMONT	(31)	(44)	(25)
VIRGINIA	102	50	0 b
WASHINGTON	32	28	28
WEST VIRGINIA	62	21	0
WISCONSIN	(182)	281	198
WYOMING	179	0	41
TOTAL	1,985	3,008	3,164
PUERTO RICO	0	0	0

NOTES:

Deficits are shown by ( ).

a Governor and legislature agreed to fund this deficit in the next fiscal year.

b Balance of $3.5 million is expected at the end of the 84-86 biennium.

Table A-2
ENDING BALANCES
AS A PERCENT OF EXPENDITURES

State	FY 1983 Actuals	FY 1984 Estimates	FY 1985 Estimates
ALABAMA	0.5%	7.0%	.0%
ALASKA	2.5%	10.5%	2.1%
ARIZONA	0.0%	0.1%	1.4%
ARKANSAS	0.0%	0.0%	0.0%
CALIFORNIA	-2.7%	0.9%	3.8%
COLORADO	0.0%	2.5%	4.3%
CONNECTICUT	-1.5%	0.0%	0.0%
DELAWARE	7.1%	10.9%	9.3%
FLORIDA	2.4%	2.8%	1.9%
GEORGIA	0.6%	0.0%	0.0%
HAWAII	9.6%	5.2%	2.9%
IDAHO	0.0%	1.9%	0.2%
ILLINOIS	1.4%	1.4%	1.4%
INDIANA	2.8%	3.9%	2.3%
IOWA	0.4%	0.0%	0.3%
KANSAS	3.1%	6.2%	5.6%
KENTUCKY	1.8%	0.0%	0.4%
LOUISIANA	3.4%	1.0%	0.0%
MAINE	0.3%	0.3%	0.2%
MARYLAND	1.0%	0.1%	0.1%
MASSACHUSETTS	1.5%	0.5%	0.2%
MICHIGAN	0.5%	3.1%	2.4%
MINNESOTA	2.0%	6.0%	7.8%
MISSISSIPPI	1.2%	0.0%	0.0%
MISSOURI	2.4%	3.5%	2.8%

MONTANA	17.1%	6.5%	6.8%
NEBRASKA	2.1%	1.8%	4.9%
NEVADA	10.9%	12.2%	10.7%
NEW HAMPSHIRE	-12.5%	-4.5%	1.6%
NEW JERSEY	2.1%	3.8%	1.4%
NEW MEXICO	12.0%	12.0%	8.3%
NEW YORK	0.0%	0.3%	0.5%
NORTH CAROLINA	2.1%	0.4%	0.4%
NORTH DAKOTA	10.4%	13.1%	12.4%
OHIO	0.7%	0.6%	0.5%
OKLAHOMA	0.9%	0.0%	0.0%
OREGON	1.4%	0.3%	2.7%
PENNSYLVANIA	-3.1%	.0%	.0%
RHODE ISLAND	0.3%	0.7%	0.1%
SOUTH CAROLINA	0.9%	0.0%	0.0%
SOUTH DAKOTA	6.9%	1.7%	1.6%
TENNESSEE	0.8%	2.9%	2.2%
TEXAS	22.0%	1.3%	0.3%
UTAH	1.2%	1.2%	0.7%
VERMONT	-9.5%	-12.8%	-7.0%
VIRGINIA	4.0%	1.5%	0.0%
WASHINGTON	0.8%	0.7%	0.7%
WEST VIRGINIA	4.9%	1.5%	0.0%
WISCONSIN	-4.5%	7.0%	4.3%
WYOMING	51.1%	0.0%	12.2%
TOTAL	1.3%	1.8%	1.8%
PUERTO RICO	0.0%	.0%	0.0%

NOTE:

Expenditure figures used in calculations do not include transfers.

Table A-3

FY 1983 STATE GENERAL FUNDS

($ millions)

State	Beginning Balance	Revenue	Adjustments	Resources	Expenditures	Transfers	Ending Balance
	_ ACTUALS _						
ALABAMA	24	1,927	(5)	1,946	1,935	0	11
ALASKA	266	3,588	91	3,945	3,410	449	86
ARIZONA	8	1,505	75	1,588	1,588	0	0
ARKANSAS	0	1,145	0	1,145	1,140	6	0
CALIFORNIA	(3)	21,233	0	21,230	21,751	70	(591)a
COLORADO	15	1,429	99	1,543	1,543	0	0
CONNECTICUT	(40)	3,234	0	3,194	3,242	0	(48)
DELAWARE	51	687	0	738	689	0	49
FLORIDA	257	4,994	0	5,251	5,130	0	121
GEORGIA	34	3,572	74	3,680	3,658	0	22
HAWAII	210	1,253	12	1,475	1,345	0	130
IDAHO	0	416	0	416	416	0	0
ILLINOIS	187	8,437	0	8,624	7,834	680	110
INDIANA	0	2,260	0	2,260	2,149	51	60
IOWA	22	1,845	0	1,867	1,858	0	8
KANSAS	80	1,364	14	1,457	1,413	0	44
KENTUCKY	19	2,208	76	2,303	2,262	0	41
LOUISIANA	271	3,817	0	4,088	3,857	100	131
MAINE	19	678	19	716	695	19	2
MARYLAND	156	3,096	8	3,260	3,227	0	33
MASSACHUSETTS	4	4,718	0	4,723	4,429	230	64
MICHIGAN	6	4,919	0	4,925	4,836	67	22
MINNESOTA	(598)	4,378	11	3,791	3,575	144	72
MISSISSIPPI	39	1,183	9	1,232	1,217	0	15
MISSOURI	62	2,216	1	2,279	2,225	0	54

MONTANA	34	314	42	390	333	0	57
NEBRASKA	(16)	758	4	746	731	0	15
NEVADA	46	379	62	487	444	(6)	48
NEW HAMPSHIRE	(33)	312	10	289	320	9	(40)
NEW JERSEY	79	4,684	(12)	4,751	4,655	0	96
NEW MEXICO	209	1,343	0	1,552	1,385	0	166
NEW YORK	62	16,951	500	17,513	16,533	980	0
NORTH CAROLINA	109	3,404	0	3,512	3,441	0	72
NORTH DAKOTA	109	353	0	462	415	4	43
OHIO	23	7,066	0	7,089	7,022	15	52
OKLAHOMA	296	1,604	0	1,900	1,883	0	17
OREGON	8	1,602	0	1,610	1,588	0	22
PENNSYLVANIA	7	7,321	41	7,369	7,604	0	(235) a
RHODE ISLAND	3	850	8	861	858	0	3
SOUTH CAROLINA	4	1,970	0	1,974	1,936	20	18
SOUTH DAKOTA	20	275	0	295	276	0	19
TENNESSEE	32	1,822	0	1,854	1,831	9	14
TEXAS	1,331	8,220	(2,057)	7,494	4,576	1,911	1,007
UTAH	33	902	43	978	964	2	12
VERMONT	(0)	293	1	294	325	0	(31)
VIRGINIA	213	3,029	0	3,242	2,531	610	102
WASHINGTON	251	3,753	0	4,003	3,900	72	32
WEST VIRGINIA	78	1,255	20	1,353	1,271	20	62
WISCONSIN	26	3,816	50	3,892	4,074	0	(182)
WYOMING	157	372	0	529	350	0	179
TOTAL	4,169	158,750	(805)	162,114	154,668	5,460	1,985
PUERTO RICO	0	2,164	160	2,324	2,324	0	0

NOTES:

Deficits and negative entries are shown by ( ).
a Governor and legislature agreed to fund this deficit in the next fiscal year.

Table A-4

FY 1984 STATE GENERAL FUNDS

($ millions)

State	Beginning Balance	ESTIMATES Revenue	Adjustments	Resources	Expenditures	Transfers	Ending Balance
ALABAMA	11	2,078	(6)	2,083	1,946	0	136
ALASKA	86	3,271	94	3,451	2,853	300	299
ARIZONA	0	1,780	25	1,805	1,803	0	2
ARKANSAS	0	1,332	0	1,332	1,329	3	0
CALIFORNIA	(591)	23,368	70	22,846	22,641	5	200
COLORADO	0	1,750	0	1,750	1,707	0	43
CONNECTICUT	(48)	3,687	0	3,639	3,619	21 a	0
DELAWARE	49	754	0	803	724	0	79
FLORIDA	121	5,865	0	5,986	5,825	0	161
GEORGIA	22	3,935	3	3,960	3,960	0	0
HAWAII	130	1,318	44	1,492	1,418	0	73
IDAHO	0	505	(3)	502	483	10 a	9
ILLINOIS	110	9,677	0	9,787	8,937	725	125
INDIANA	60	2,893	0	2,953	2,644	207	103
IOWA	8	1,983	0	1,991	1,991	0	0
KANSAS	44	1,565	0	1,609	1,515	0	94
KENTUCKY	41	2,343	64	2,448	2,448	0	0
LOUISIANA	131	3,643	0	3,774	3,737	0	37
MAINE	2	758	11	771	758	11	2
MARYLAND	33	3,399	0	3,432	3,428	0	4
MASSACHUSETTS	64	4,972	0	5,036	4,786	228	22
MICHIGAN	22	5,564	0	5,586	5,386	34	166
MINNESOTA	72	4,988	14	5,073	4,654 b	140	279
MISSISSIPPI	15	1,339	0	1,354	1,354	0	0
MISSOURI	54	2,415	0	2,469	2,385	0	84

MONTANA	57	331	6	394	370	0	24
NEBRASKA	15	774	2	791	777	0	14
NEVADA	48	405	1	454	404	0	50
NEW HAMPSHIRE	(40)	379	0	339	355	0	(16)
NEW JERSEY	96	5,096	36	5,229	5,037	0	192
NEW MEXICO	166	1,259	0	1,425	1,272	0	153
NEW YORK	0	19,322	(500)	18,822	17,620	1,151	51
NORTH CAROLINA	72	3,801	0	3,873	3,858	0	15
NORTH DAKOTA	43	501	0	544	481	0	63
OHIO	52	8,100	44	8,196	8,077	70	49
OKLAHOMA (c)	17	1,551	0	1,568	1,568	0	0
OREGON	22	1,473	0	1,495	1,491	0	4
PENNSYLVANIA	(235)	8,181	40	7,986	7,983	0	3
RHODE ISLAND	3	904	3	910	904	0	6
SOUTH CAROLINA	18	2,196	0	2,214	2,173	41	0
SOUTH DAKOTA	19	296	0	315	291	19	5
TENNESSEE	14	1,981	0	1,995	1,918	21	56
TEXAS	1,007	9,071	(1,849)	8,229	5,748	2,408	73
UTAH	12	1,053	(4)	1,061	1,045	3	13
VERMONT	(31)	327	1	296	340	0	(44)
VIRGINIA	102	3,369	7	3,478	3,409	19	50
WASHINGTON	32	3,999	0	4,031	4,003	0	28
WEST VIRGINIA	62	1,375	0	1,437	1,416	0	21
WISCONSIN	(182)	4,461	41	4,320	4,039	0	281
WYOMING	179	355	0	534	580	(46)	0
TOTAL	1,985	175,741	(1,857)	175,868	167,490	5,369	3,008
PUERTO RICO	0	2,511	41	2,551	2,551	0	0

NOTES:

Deficits and negative entries are shown by ( ).

a Includes transfer to a budget reserve fund.

b Includes $509 million in payments which were delayed from the prior year.

c Governor has proposed an increase in the General Fund Cash Flow Reserve for July 1, 1984.

Table A-5

FY 1985 STATE GENERAL FUNDS

($ millions)

State	Beginning Balance	ESTIMATES Revenue	Adjustments	Resources	Expenditures	Transfers	Ending Balance
ALABAMA	136	2,185	(6)	2,315	2,315	0	0
ALASKA	299	3,262	50	3,611	3,537	0	74
ARIZONA	2	2,045	27	2,074	2,045	0	29
ARKANSAS	0	1,460	0	1,460	1,457	3	0
CALIFORNIA	200	25,826	5	26,031	25,076	4	951
COLORADO	43	1,889	0	1,932	1,794	61	78
CONNECTICUT	0	3,664	0	3,664	3,664	0	0
DELAWARE	79	799	0	878	803	0	75
FLORIDA	161	6,479	0	6,640	6,518	0	122
GEORGIA	0	4,302	0	4,302	4,302	0	0
HAWAII	73	1,443	16	1,532	1,489	0	43
IDAHO	9	471	79	559	558	0	1
ILLINOIS	125	9,647	0	9,772	8,920	727	125
INDIANA	103	3,170	0	3,273	2,938	268	67
IOWA	0	2,122	0	2,122	2,117	0	6
KANSAS	94	1,673	0	1,766	1,671	1	94
KENTUCKY	0	2,589	0	2,589	2,579	0	10
LOUISIANA (c)	37	4,100	0	4,137	4,137	0	0
MAINE	2	818	11	831	816	13	2
MARYLAND	4	3,750	0	3,754	3,752	0	2
MASSACHUSETTS	22	5,561	0	5,583	5,310	264	10
MICHIGAN	166	5,619	0	5,785	5,384	270	131
MINNESOTA	279	5,118	3	5,400	4,834	191	375
MISSISSIPPI	0	1,360	0	1,360	1,360	0	0
MISSOURI	84	2,565	0	2,649	2,577	0	72

MONTANA	24	362	6	392	367	0	25
NEBRASKA	14	845	4	863	823	0	40
NEVADA	50	414	1	464	419	0	45
NEW HAMPSHIRE	(16)	395	0	379	373	0	6
NEW JERSEY	192	5,383	0	5,575	5,500	0	75
NEW MEXICO	153	1,294	0	1,447	1,336	0	111
NEW YORK	51	20,870	0	20,921	19,610	1,209	102
NORTH CAROLINA	15	3,879	0	3,894	3,879	0	15
NORTH DAKOTA	63	526	0	589	524	0	65
OHIO	49	8,837	0	8,886	8,801	40	45
OKLAHOMA (a)	0	1,698	0	1,698	1,698	0	0
OREGON	4	1,689	0	1,693	1,648	0	45
PENNSYLVANIA	3	8,517	(17)	8,503	8,500	0	3
RHODE ISLAND	6	954	0	960	956	3	1
SOUTH CAROLINA	0	2,373	0	2,373	2,340	33	0
SOUTH DAKOTA	5	305	15	325	320	0	5
TENNESSEE	56	2,358	0	2,414	2,276	87	51
TEXAS	73	9,815	(1,916)	7,972	5,553	2,404	15
UTAH	13	1,158	(27)	1,144	1,133	3	8
VERMONT	(44)	360	19	335	360	0	(25)
VIRGINIA	50	3,698	0	3,748	3,748	0	0 b
WASHINGTON	28	4,178	0	4,206	4,178	0	28
WEST VIRGINIA	21	1,447	0	1,468	1,468	0	0
WISCONSIN	281	4,488	33	4,802	4,604	0	198
WYOMING	0	378	0	378	337	0	41
TOTAL	3,008	188,136	(1,697)	189,448	180,704	5,580	3,164
PUERTO RICO	0	2,738	36	2,774	2,774	0	0

NOTES:

Deficits and negative entries are shown by ( ).

a Governor has proposed an increase in the General Fund Cash Flow Reserve for July 1, 1984.

b Balance of $3.5 million is expected at the end of the 84-86 biennium.

c Estimated by NASBO. Not an official Louisiana response.

Table A-6

ANALYSIS OF ESTIMATED EXPENDITURE CHANGES

(percent change year to year)

STATE	FY 1983 to 1984		FY 1984 to 1985	
	Nominal	Real	Nominal	Real
ALABAMA	0.6%	-4.2%	18.9%	12.7%
ALASKA	-16.3%	-20.3%	24.0%	17.5%
ARIZONA	13.5%	8.1%	13.4%	7.5%
ARKANSAS	16.6%	11.1%	9.6%	3.9%
CALIFORNIA	4.1%	-0.9%	10.8%	5.0%
COLORADO	10.6%	5.4%	5.1%	-0.4%
CONNECTICUT	11.6%	6.3%	1.2%	-4.0%
DELAWARE	5.1%	0.1%	10.9%	5.1%
FLORIDA	13.5%	8.1%	11.9%	6.1%
GEORGIA	8.3%	3.1%	8.6%	3.0%
HAWAII	5.4%	0.4%	5.0%	-0.5%
IDAHO	16.1%	10.6%	15.5%	9.5%
ILLINOIS	14.1%	8.6%	-0.2%	-5.4%
INDIANA	23.0%	17.2%	11.1%	5.3%
IOWA	7.1%	2.0%	6.3%	0.8%
KANSAS	7.2%	2.1%	10.3%	4.6%
KENTUCKY	8.2%	3.1%	5.4%	-0.1%
LOUISIANA	-3.1%	-7.7%	10.7%	4.9%
MAINE	9.1%	3.9%	7.7%	2.0%
MARYLAND	6.2%	1.2%	9.5%	3.7%
MASSACHUSETTS	8.1%	2.9%	10.9%	5.2%
MICHIGAN	11.4%	6.1%	.0%	-5.2%
MINNESOTA	30.2%	24.0%	3.9%	-1.5%
MISSISSIPPI	11.3%	6.0%	0.4%	-4.8%
MISSOURI	7.2%	2.1%	8.1%	2.4%

MONTANA	11.1%	5.8%	-0.8%	-6.0%
NEBRASKA	6.3%	1.3%	5.9%	0.4%
NEVADA	-9.0%	-13.3%	3.6%	-1.8%
NEW HAMPSHIRE	10.8%	5.5%	5.3%	-0.2%
NEW JERSEY	8.2%	3.1%	9.2%	3.5%
NEW MEXICO	-8.2%	-12.5%	5.0%	-0.4%
NEW YORK	6.6%	1.5%	11.3%	5.5%
NORTH CAROLINA	12.1%	6.8%	0.6%	-4.7%
NORTH DAKOTA	15.9%	10.4%	8.9%	3.3%
OHIO	15.0%	9.5%	9.0%	3.3%
OKLAHOMA	-16.7%	-20.7%	8.3%	2.6%
OREGON	-6.1%	-10.6%	10.5%	4.8%
PENNSYLVANIA	5.0%	.0%	6.5%	0.9%
RHODE ISLAND	5.4%	0.3%	5.8%	0.2%
SOUTH CAROLINA	12.2%	6.9%	7.7%	2.1%
SOUTH DAKOTA	5.4%	0.4%	10.0%	4.2%
TENNESSEE	4.8%	-0.2%	18.7%	12.5%
TEXAS	25.6%	19.6%	-3.4%	-8.4%
UTAH	8.5%	3.3%	8.4%	2.7%
VERMONT	4.7%	-0.2%	5.9%	0.4%
VIRGINIA	34.7%	28.3%	10.0%	4.2%
WASHINGTON	2.7%	-2.2%	4.4%	-1.1%
WEST VIRGINIA	11.4%	6.1%	3.7%	-1.7%
WISCONSIN	-0.9%	-5.6%	14.0%	8.0%
WYOMING	65.7%	57.8%	-41.9%	-44.9%
TOTAL	8.3%	3.1%	7.9%	2.3%
PUERTO RICO	9.8%	4.5%	8.7%	3.1%

NOTES:

1984 Deflator:	5.0%
1985 Deflator:	5.5%

Table A-7

F Y 1 9 8 3 B U D G E T B A L A N C I N G M E A S U R E S

State	Expenditure Cuts		Revenue Increases		Revenue Decreases					
	General/Selected		Perm.	Temp.	Allowed A Lapse	Advanced Date	Enacted Perm.	Enacted Temp.	Actual Layoffs	Hiring Limits
ALABAMA	I		I	I						
ALASKA										
ARIZONA	I	I	I						I	I
ARKANSAS	I	I								I
CALIFORNIA	I	I		I						I
COLORADO	I	I		I						I
CONNECTICUT	I	I	I	I			I		I	I
DELAWARE		I								I
FLORIDA	I									I
GEORGIA	I	I								I
HAWAII		I								
IDAHO		I	I	I					I	I
ILLINOIS	I	I							I	I
INDIANA		I	I							I
IOWA		I	I							I
KANSAS	I	I	I	I						
KENTUCKY	I	I								I
LOUISIANA	I			I			I			I
MAINE		I								I
MARYLAND										
MASSACHUSETTS										I
MICHIGAN		I		I					I	I
MINNESOTA	I	I	I	I	I	I				I
MISSISSIPPI										
MISSOURI		I							I	I

MONTANA									
NEBRASKA	I	I	I	I				I	I
NEVADA									I
NEW HAMPSHIRE	I			I		I			
NEW JERSEY	I		I					I	I
									I
NEW MEXICO	I								
NEW YORK	I	I		I			I	I	I
NORTH CAROLINA		I							I
NORTH DAKOTA	I								I
OHIO	I		I						
OKLAHOMA		I	I	I					
OREGON		I		I		I			I
PENNSYLVANIA				I					
RHODE ISLAND		I	I	I	I				I
SOUTH CAROLINA	I	I	I	I			I	I	I
SOUTH DAKOTA									
TENNESSEE		I							
TEXAS									I
UTAH	I	I	I						
VERMONT									I
VIRGINIA		I	I	I			I		
WASHINGTON	I	I	I	I	I		I		
WEST VIRGINIA	I	I	I	I			I	I	I
WISCONSIN	I		I					I	I
WYOMING								I	I
TOTAL	25	30	19	20	3	3	7	12	36
PUERTO RICO		I		I					I

NOTES:

I = Implemented

See page 10 for further explanation of column headings.

Table A-8

FY 1984 BUDGET BALANCING MEASURES

State	Expenditure Cuts		Revenue Increases		Revenue Decreases					
	General/Selected		Perm.	Temp.	Allowed A Lapse	Advanced Date	Enacted Perm.	Enacted Temp.	Actual Layoffs	Hiring Limits
ALABAMA	P		I	I						I
ALASKA										I
ARIZONA			I	I					I	I
ARKANSAS		I	I							P
CALIFORNIA				I						I
COLORADO	P	I		I		I				
CONNECTICUT			I	I						I
DELAWARE										I
FLORIDA	I	I	I	I		I				I
GEORGIA	I	I								I
HAWAII		I								
IDAHO			I	I	P	P				
ILLINOIS		I	I	I	P		I		I	I
INDIANA										
IOWA	I	P								
KANSAS				P						
KENTUCKY	I	I								I
LOUISIANA	I	I	I	I						
MAINE			I				I			
MARYLAND		I								
MASSACHUSETTS		I	I							
MICHIGAN					I	P	I			P
MINNESOTA			I	I						
MISSISSIPPI										
MISSOURI		P							P	P

MONTANA										
NEBRASKA					I		I	P		
NEVADA										
NEW HAMPSHIRE			I	I		I				I
NEW JERSEY										I
NEW MEXICO			I							
NEW YORK	I	I	I	I					I	I
NORTH CAROLINA		I	I							I
NORTH DAKOTA			I	I						
OHIO										
OKLAHOMA		I	P	I					P	I
OREGON				I		I				
PENNSYLVANIA			I	I			I			I
RHODE ISLAND					I					I
SOUTH CAROLINA			I	I						
SOUTH DAKOTA				I						
TENNESSEE			I							
TEXAS				I						
UTAH		I	I	I						
VERMONT										
VIRGINIA	I									
WASHINGTON	I			I			I			
WEST VIRGINIA	I	I	I	I			I			
WISCONSIN			I	I						
WYOMING	I	I								
TOTAL	12	18	23	24	5	6	7	1	5	20
PUERTO RICO		P		P						P

NOTES:

I = Implemented
P = Proposed or Pending
See page 10 for further explanation of column headings.

Table A-9

F Y 1 9 8 5 B U D G E T B A L A N C I N G M E A S U R E S

State	Expenditure Cuts	Revenue Increases		Revenue Decreases					
	General/Selected	Perm.	Temp.	Allowed A Lapse	Advanced Date	Enacted Perm.	Enacted Temp.	Actual Layoffs	Hiring Limits
ALABAMA		P							
ALASKA									P
ARIZONA		P	P						
ARKANSAS									P
CALIFORNIA									
COLORADO				P					
CONNECTICUT		P							
DELAWARE		P				P			
FLORIDA									
GEORGIA									
HAWAII									
IDAHO		P							
ILLINOIS								P	P
INDIANA									
IOWA		P							
KANSAS									
KENTUCKY		P							
LOUISIANA									P
MAINE									
MARYLAND		P							
MASSACHUSETTS		P	P			P			
MICHIGAN				I					
MINNESOTA		I			P				P
MISSISSIPPI									
MISSOURI									P

MONTANA								
NEBRASKA	P					P		
NEVADA								
NEW HAMPSHIRE	I		P					I
NEW JERSEY	P				P	P		I
NEW MEXICO								
NEW YORK			P				P	P
NORTH CAROLINA	I							
NORTH DAKOTA	I	I						
OHIO								
OKLAHOMA	P	I						P
OREGON		I		I				
PENNSYLVANIA			P		P			P
RHODE ISLAND					P			
SOUTH CAROLINA	P	P			P			
SOUTH DAKOTA								
TENNESSEE	I							
TEXAS								
UTAH	I			I				
VERMONT								
VIRGINIA	I				I			
WASHINGTON								
WEST VIRGINIA								
WISCONSIN	I	I						
WYOMING								
TOTAL	21	7	5	3	7	2	2	11
PUERTO RICO		P						

NOTES:

I = Implemented
P = Proposed or Pending
See page 10 for further explanation of column headings.